

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 2113 - SB 2208

February 2, 2016

SUMMARY OF BILL: Extends the Hall Income Tax due date for certain members of the military, from 180 days to 210 days from the conclusion of hostilities in which such persons are engaged outside the United States, or after such persons are transferred from the theater of operations of such hostilities, whichever is sooner.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Extending the time period that certain members of the United States military have to pay the Hall Income Tax owed to the state will not significantly impact the timing or the level of payments received.
- Any impact on the total Hall Income Tax collections is considered to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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